

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case № 08-13555 (JMP)

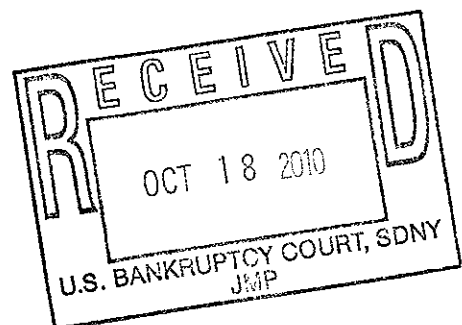
(Jointly administered)

CLAIMANT NAGY ÉS TRÓCSÁNYI ÜGYVÉDI IRODA'S
RESPONSE TO DEBTORS'
FORTIETH OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)
AND
MOTION REQUESTING AN ENLARGEMENT OF TIME

For the reasons set forth herein, Nagy és Trócsányi Ügyvédi Iroda (incorrectly named in Debtors' brief as "Iroda, Nagy és Trócsányi Ügyvédi") (the "**N&T**"), by and through its undersigned partner,

1. hereby moves the Court to dismiss Debtors' Fortieth Omnibus Objection to Claims (Late-Filed Claims) (the "**Objection**") and moves hereby to request an enlargement of time on the ground that the failure to deliver N&T's Proof of Claim was the result of excusable neglect.

2. In support of its motion, N&T submits the Declaration of Linda Szentmiklósi, which is filed herewith.



Facts

3. N&T has a claim of US\$ 11,666.00 (№ 36738) against Lehmann Brothers Holdings Inc. which claim arises from non-payment of legal fees for services performed.

4. N&T was given until September 22, 2009, to file the Proof of Claim [Docket № 4271].

5. N&T's counsel signed off its brief containing the Proof of Claim on September 15, 2009, and the same day, its staff forwarded it to DHL Express, an international courier service which undertakes next day delivery from Budapest, Hungary to New York City, US.

6. The DHL Express' bill of lading was filled up by N&T staff to the address provided in the Proof of Claim Form. When N&T staff learned about the non-delivery on September 29, 2009, gave DHL Express the hand delivery address as in the Notice of deadlines for filing proofs of claim (the "**Notice**") the next day, then it took for DHL Express another 7 days to in fact deliver the shipment.

Laws

7. Rule 9006 (b)(1) of the Federal Rules of Bankruptcy Procedure provides, as follows:

“Except as provided in paragraphs (2) and (3) of this subdivision, when an act is required or allowed to be done at or within a specified period by these rules or by a notice given thereunder or by order of court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order or (2) on motion made after the expiration of the specified period permit the act to be done where the failure to act was the result of excusable neglect.” (emphasis added)

8. In *Pioneer Investment Services v. Brunswick Assoc. Ltd.*, 507 U.S. 380

(1993) the US Supreme Court held¹ that

“1. An attorney’s inadvertent failure to file a proof of claim by the bar date can constitute ‘excusable neglect’ within the meaning of Rule 9006(b)(1).

(a) Contrary to petitioner’s suggestion, Congress plainly contemplated that the courts would be permitted to accept late filings caused by inadvertence, mistake, or carelessness, not just those caused by intervening circumstances beyond the party’s control. This flexible understanding comports with the ordinary meaning of ‘neglect’. It also accords with the underlying policies of Chapter 11 and the bankruptcy rules, which entrust broad equitable powers to the courts in order to ensure the success of a debtor’s reorganization. In addition, this view is confirmed by the history of the present bankruptcy rules, and is strongly supported by the fact that the phrase ‘excusable neglect’, as used in several of the Federal Rules of Civil Procedure, is understood to be a somewhat ‘elastic concept’.

(b) The determination of what sorts of neglect will be considered ‘excusable’ is an equitable one, taking account of all relevant circumstances. These include the first four factors applied in the instant case [...].

2) The neglect of respondents’ counsel was, under all the circumstances, excusable. As the Court of Appeals found, the lack of any prejudice to the debtor or to the interest of efficient judicial administration, combined with the good faith of respondents and their counsel, weigh strongly in favor of permitting the tardy claim. [...]” (emphasis added)

9. N&T filed its Proof of Claim in good faith on time to be received days before Bar Date. Only its staff inadvertently selected the address given in the Proof of Claim Form instead of the one given for hand delivery purposes in the Notice. Once, however, this clerical error turned out, N&T diligently did whatever in its power to cure it.

10. N&T staff was diligent in selecting DHL Express for delivery. DHL’s prestige in Europe is as that of FedEx in the US. Both are famed for quality services and reliability.

¹ pages 387-397

WHEREFORE, N&T respectfully requests the Objection be dismissed and its request for enlargement of time be granted.

Dated: October 15, 2010

Respectfully submitted by

Nagy és Trócsányi Ügyvédi Iroda



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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

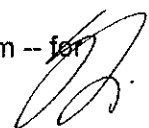
In re)	Chapter 11 Case
)	No 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,)	
)	Honorable James M. Peck
Debtors.)	

DECLARATION OF LINDA SZENTMIKLÓSI

I, Linda Szentmiklósi, pursuant to 28 U.S.C. § 1746, declare as

follows:

1. I am over the age of eighteen years and am otherwise competent to make this declaration.
2. I make this declaration based on personal knowledge, except where stated otherwise.
3. I make this declaration in support of the Response of Nagy és Trócsányi Ügyvédi Iroda (the "N&T"), a Budapest law firm, to the Fortieth Omnibus Objection to Claims (Late-Filed Claims) of Debtors.
4. For 2 $\frac{2}{3}$ years, I have been employed full time as a legal secretary at the Budapest offices of N&T.
5. My duties and responsibilities as legal secretary include diary management, management of incoming and outgoing hard copy and facsimile correspondence for attorneys whom I am assigned to work with.
6. On September 15, 2009, Dániel Karsai, Esq., an associate lawyer with N&T, gave me certain documents -- as I was told certain Proof of Claim -- for



taking care, on behalf of N&T, of the immediate delivery by the international courier DHL.

7. As it is standard practice, I called the DHL operator, requested delivery and filled out a DHL bill of lading to the address assigned in the Proof of Claim Form, as follows:

Lehman Brothers Holding Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, New York 10150-5076

8. The documents were picked up for delivery by DHL staff on September 15, 2009, at 13:15 pm Budapest time (7:15 Eastern Time) and I obtained the bill of lading (in Hungarian: "Fuvarlevél"), a true copy of it is annexed hereto as Exhibit A.

9. DHL did not get back to me on this shipment until September 29, 2009, when Mr. Csaba Miklós, a DHL staff, told me on the phone that the shipment was not delivered due to wrong address.

10. The same day, I emailed Mr. Miklós the address from the Notice for hand delivery, that was:

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor
NYC, New York 10017

11. The next day, in his return email, Mr. Miklós wrote me that the shipment was to be delivered with no further delay.



12. On October 2, 2009, I checked DHL's internet based tracking system and realized that the shipment was not yet delivered. Upon my email inquiry, Mr. Miklós told me he was to check on it.

13. On October 6, 2009, Mr. Miklós emailed me that the shipment had finally been delivered.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed at Budapest, on October 15, 2010.



Linda Szentmiklósi

EXHIBIT A

Feladó példánya

Küldeményeit nyomankövetheti a DHL honlapján: <http://www.dhl.com>

PT06/08 F19 HJ MP

PARAGON TRANSACT™ H3p06n7AP

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)	Case № 08-13555 (JMP)
Debtors.)	(Jointly administered)
)	
)	

**CLAIMANT NAGY ÉS TRÓCSÁNYI ÜGYVÉDI IRODA'S
CERTIFICATE OF SERVICE**

The undersigned partner of claimant Nagy és Trócsányi Ügyvédi Iroda
(incorrectly named in Debtors' brief as "Iroda, Nagy és Trócsányi Ügyvédi") (the
"N&T") (Claim Number: 36738) hereby certifies that he has caused service of
N&T's Response to Debtors' Fortieth Omnibus Objection to Claims (Late-filed
Claims) and Motion Requesting an Enlargement of time in hard copy by FedEx to
the addressees below:

The Chambers of the Honorable James M. Peck
Courtroom 601
One Bowling Green
New York, NY 10004

Shai Waisman, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
shai.waisman@weil.com

Office of the US Trustee for the Southern District of New York
Attn.: A. Valez-Rivera, P. Schwartzberg, B. Masumito, L. Riffkin, T.H.
Davis, Esq.
33 Whitehall Street, 21st floor
New York, NY 10004

D.F. Dunne, D. O'Donnell, E. Fleck
Milbank, Tweed, Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, NY 10005
efleck@milbank.com
dodonnell@milbank.com
ddunne@milbank.com

The documents were electronically transmitted to addressees whose email
addresses are written out above.

Dated: October 15, 2010

Respectfully submitted by

Nagy és Trócsányi Ügyvédi Iroda



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